

In the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. – 3. (Cancelled)

4. (Previously presented) A thin film magnetic head according to Claim 30, wherein the Young's modulus E of the gap layer is $E \geq 127.4$ (GPa).

5. (Previously presented) A thin film magnetic head according to Claim 29, wherein the atomic ratio of N of the SiON film is $1 \text{ (at\%)} \leq N \text{ atomic \%} \leq 6 \text{ (at\%)}$.

6.-7. (Cancelled)

8. (Previously presented) A thin film magnetic head comprising:
a magnetoresistive element capable of detecting a recording signal due to a change in electric resistance with an external magnetic field; and
shield layers formed above and below the magnetoresistive element with gap layers provided therebetween,
wherein the cores have a facing surface,
wherein at least one of the gap layers comprises a SiON film having a Young's modulus E where $E > 123.2$ (GPa).

9. (Cancelled)

10. (Previously presented) A thin film magnetic head according to Claim 8, wherein the atomic ratio of N of the SiON film is $0 \text{ (at\%)} < \text{N atomic \%} \leq 6 \text{ (at\%)}$.

11. (Previously presented) A thin film magnetic head according to Claim 8, wherein the Young's modulus E of the at least one gap layer is $E \geq 127.4 \text{ (GPa)}$.

12. (Previously presented) A thin film magnetic head according to Claim 11, wherein the atomic ratio of N of the SiON film is $1 \text{ (at\%)} \leq \text{N atomic \%} \leq 6 \text{ (at\%)}$.

13. – 28. (Cancelled)

29. (Previously presented) A thin film magnetic head comprising:
a gap layer provided between cores made of a magnetic material;
and
a coil for inducing a recording magnetic field in the cores,
wherein the gap layer comprises a SiON film, the atomic ratio of N of the SiON film being $0 \text{ (at\%)} < \text{N atomic \%} \leq 6 \text{ (at\%)}$.

30. (Previously presented) A thin film magnetic head according to Claim 29, wherein the Young's modulus E of the gap layer is $E > 123.2 \text{ (GPa)}$.

31. – 44. (Cancelled)